

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 19<sup>th</sup> January, 2018**

**No. 26**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 74/2017 – State Tax**

**Date: 29<sup>th</sup> December, 2017**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 1<sup>st</sup> day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No. 27/2017–State Tax dated the 30<sup>th</sup> August, 2017, shall come into force.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**